

RAILROAD RETIREMENT BOARD  
DEPOSIT AND OTHER FUNDS  
CONSOLIDATED BALANCE SHEET  
AS OF SEPTEMBER 30, 2001

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL	SPECIAL MANAGEMENT IMPROVEMENT FUND	CITY AND STATE TAXES	SAVINGS BONDS ALLOTMENT	SUSPENSE DEPOSITS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
<b>ASSETS</b>							
<b>Intragovernmental Assets:</b>							
Fund Balance with Treasury	\$332,941	\$0	\$48,953	\$34,500	\$0	\$0	\$416,394
Accounts Receivable	1,239,201	0	0	0	0	0	1,239,201
<b>Total Intragovernmental</b>	<b>1,572,142</b>	<b>0</b>	<b>48,953</b>	<b>34,500</b>	<b>0</b>	<b>0</b>	<b>1,655,595</b>
Property and Equipment, Net	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$1,572,142</b>	<b>\$0</b>	<b>\$48,953</b>	<b>\$34,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,655,595</b>
<b>LIABILITIES</b>							
<b>Intragovernmental Liabilities:</b>							
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Intragovernmental Liabilities	17,580	0	0	0	0	0	17,580
<b>Total Intragovernmental</b>	<b>17,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,580</b>
Accounts Payable	22,143	0	43,020	0	0	0	65,163
Other Governmental Liabilities	360,923	0	5,933	34,500	0	0	401,356
<b>Total Liabilities</b>	<b>400,646</b>	<b>0</b>	<b>48,953</b>	<b>34,500</b>	<b>0</b>	<b>0</b>	<b>484,099</b>
<b>NET POSITION</b>							
Cumulative Results of Operations	1,171,496	0	0	0	0	0	1,171,496
<b>Total Net Position</b>	<b>1,171,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,171,496</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$1,572,142</b>	<b>\$0</b>	<b>\$48,953</b>	<b>\$34,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,655,595</b>

RAILROAD RETIREMENT BOARD  
DEPOSIT AND OTHER FUNDS  
CONSOLIDATED STATEMENT OF NET COST  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL	SPECIAL MANAGEMENT IMPROVEMENT FUND	CITY AND STATE TAXES	SAVINGS BONDS ALLOTMENT	SUSPENSE DEPOSITS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
<b>PROGRAM COSTS</b>							
<b>INTRAGOVERNMENTAL</b>							
Salaries and Expenses	\$1,562,423	\$0	\$0	\$0	\$0	\$0	\$1,562,423
Imputed Costs - Post Retirement Benefits	390,557	0	0	0	0	0	390,557
	<b>1,952,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,952,980</b>
<b>PUBLIC</b>							
Salaries and Expenses	4,021,087	0	0	0	0	0	4,021,087
	4,021,087	0	0	0	0	0	4,021,087
<b>Total Costs</b>	<b>5,974,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,974,067</b>
<b>EARNED REVENUES</b>							
Other Revenue - SI Recoveries & Misc.	0	0	0	0	0	0	0
<b>NET PROGRAM COSTS</b>	<b>5,974,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,974,067</b>
<b>EARNED REVENUES NOT ATTRIBUTABLE TO PROGRAMS</b>							
Other Revenues	9,431	0	0	0	0	0	9,431
<b>NET COST OF OPERATIONS</b>	<b>\$5,964,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,964,636</b>

RAILROAD RETIREMENT BOARD  
DEPOSIT AND OTHER FUNDS  
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

	LIMITATION ON THE OFFICE OF INSPECTOR GENERAL	SPECIAL MANAGEMENT IMPROVEMENT FUND	CITY AND STATE TAXES	SAVINGS BONDS ALLOTMENT	SUSPENSE DEPOSITS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
<b>Net Cost of Operations</b>	<b>(\$5,964,636)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,964,636)</b>
<b>Financing Sources:</b>							
Imputed Financing	390,557	0	0	0	0	0	390,557
Transfers-in For Salaries and Expenses	5,700,000	0	0	0	0	0	5,700,000
Transfers-out Other - Transfers to Other Funds	(1,014,763)	(17,472)	0	0	0	0	(1,032,235)
<b>Total Financing Sources</b>	<b>5,075,794</b>	<b>(17,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,058,322</b>
<b>Net Results (Deficit) of Operations</b>	<b>(888,842)</b>	<b>(17,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(906,314)</b>
Prior Period Adjustments	0	0	0	0	0	0	0
<b>Net Change in Cumulative Results of Operations</b>	<b>(888,842)</b>	<b>(17,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(906,314)</b>
Increase (Decrease) in Unexpended Appropriations	0	0	0	0	0	0	0
<b>Change in Net Position</b>	<b>(888,842)</b>	<b>(17,472)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(906,314)</b>
<b>Net Position - Beginning of Period</b>	<b>2,060,338</b>	<b>17,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,077,810</b>
<b>Net Position - End of Period</b>	<b>\$1,171,496</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,171,496</b>